WHERAS, South Dakota Codified Law (SDCL) 10-22-30 requires the County Finance Officer to present a list of all distress warrants returned by the Sheriff uncollectible to the Board of County Commissioners. The board has examined such returns and, is satisfied with reports from Sheriff's and Finance Officer that the taxes described in any such warrant cannot be collected.

NOW THEREFORE, BE IT RESOLVED by the Brookings County Commissioners, at a regular meeting September 23, 2014 direct the County Finance Officer to put uncollectible mobile homes on the uncollectible list until it is determined either by the Board of County Commissioners or the County Finance Officer that such taxes have become or may have become collectable. There will be a complete listing of all uncollectible mobile homes and buildings on leased sites on file in the Brookings County Finance Office.

Adopted this 33 day of 9ept.

Chairperson, Brookings County **Board of County Commissioners**

Brookings County Finance Officer